

Office of Chief Counsel
Internal Revenue Service
Memorandum

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date: March 21, 2007

to: Director, Submission Processing
Cincinnati, OH
Attn: Entity Unit

from: Office of Division Counsel/Associate Chief Counsel
Tax Exempt & Government Entities

subject: Railroad Retirement Tax Act Status

In accordance with the coordination procedure established between the Service and the Railroad Retirement Board (RRB), the RRB has provided us with its opinion that the following business ceased being a covered employer under the Railroad Retirement Act and the Railroad Unemployment Insurance Act effective _____ :

We have reviewed the opinion of the RRB and, based upon the information submitted to us by the RRB, we also conclude that the _____ ceased being a covered employer under the jurisdiction of the Railroad Retirement Tax Act effective _____. We note that _____ appears to have been a single member _____ and may have been disregarded as a separate entity for federal tax purposes. It is unknown, therefore, if _____ or its owner has filed the required employment tax returns. Please take the appropriate action regarding this business.

Janine Cook